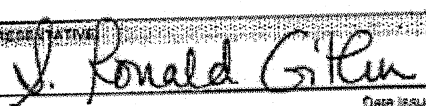


THIS CERTIFICATE IS USED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER.
THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES LISTED BELOW EXCEPT AS SHOWN BELOW

07126

PRODUCER:		COMPANIES AFFORDING COVERAGE			
Marsh of Connecticut, Inc. One State Street Hartford, CT 06103-3187		COMPANY			
		LETTER A	American Zurich Insurance Company		
		COMPANY			
		LETTER B	Zurich American Insurance Company		
		COMPANY			
		LETTER C			
		COMPANY			
		LETTER D			
INSURED:		DESCRIPTION OF OPERATIONS/LOCATIONS/SPECIAL ITEMS			
KPMG LLP Three Chestnut Ridge Road Montvale, NJ 07645-0435		Contract # SCC060004			
THIS IS TO CERTIFY THAT POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS					
CD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE	POLICY EXPIRATION	LIMITS
A	GENERAL LIABILITY (OCCURRENCE BASIS)	GL-8376083-04	7/1/2006	7/1/2007	General Aggregate \$5,000,000 Products - Commo Op Aggregate \$2,000,000 Contractual \$1,000,000 Personal & Adv Injury \$1,000,000 Each Occurrence \$1,000,000
A	WORKERS COMPENSATION AND EMPLOYERS LIABILITY	WC-8376981-04	7/1/2006	7/1/2007	Workers Compensation Statutory Limits EL Each Accident \$1,000,000 EL Disease - Policy Limit \$1,000,000
A	Other states	WC-8376982-04			
A	MA, OH, WI, WA, WV	WC-8376982-04			
B	HI, ID	WC-8376982-04			
B	PR	WC-8376981-04			
					EL Disease - Each Employee \$1,000,000
A	AUTOMOBILE LIABILITY (OWNED, NON-OWNED, HIRED)	SAP-8376084-04	7/1/2006	7/1/2007	Each Accident \$1,000,000 - B.I. and P.D. Combined
DESCRIPTION OF OPERATIONS/LOCATIONS/SPECIAL ITEMS: LIMITS MAY HAVE BEEN REDUCED BY PAID CLAIMS					
CERTIFICATE HOLDER:		CANCELLATION:			
Arizona Healthcare Cost Containment System 801 East Jefferson Phoenix, AZ 85034 Attn: Jamey Schultz		SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.			
		AUTHORIZED REPRESENTATIVE			
		 J. Ronald Giffin /s/ S. Ronald Giffin			

**VERIFICATION OF INSURANCE**

We, the undersigned Insurance Brokers, hereby verify that North American Capacity Insurance Company has issued the following described insurance, which is in force as of the date hereof: -

PROFESSIONAL INDEMNITY INSURANCE

NAME OF ASSURED: KPMG LLP

<u>POLICY NO.</u>	<u>INSURER</u>	<u>PERIOD</u>
ZZL0000075-01	North American Capacity Insurance Company 650 Elm Street, Manchester, NH USA 03101-2524	12:01 a.m. April 15 th , 2006 to 12:01 a.m. April 15 th , 2007

LIMIT: US\$2,000,000 (an annual aggregate)

Subject to the terms, conditions, exclusions and limitations of the Policy.

This document is furnished as a matter of information only. The issuance of this document does not make the person or organization to whom it is issued an additional Assured, nor does it modify in any manner the contract of insurance between the Assured and North American Capacity Insurance Company. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto.

ISSUED TO: Arizona Healthcare Cost Containment System
801 East Jefferson
Phoenix, AZ 85034
Attn: Jamey Schultz

ISSUED AT: Montreal, Quebec

DATE: August 4, 2006

Per:

Senior Vice President